G. R. S. IX-5]

Previous references. 1898-99

~~191~~ .

(Municipal)

File No. 9

Serial Nos. 6, 7, 9

1147

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 6, 7, 9, 10, 1147

M

~~Part~~ B for March 1900

SUBJECT.

Levy of octroi duty in the Mysore District (Hubli)

Indexed

W D 88—GPB—50,000—24-7-16

Notes

Proceedings of the Chief Commissioner of Mysore in the Revenue Department, (Revenue),—dated 27th September 1879.

READ :—

1. Docket No. 734, dated 7th December 1877, from the Commissioner of the Nundydroog Division.
2. Letter No. 3996, dated 29th January 1878, from the President, Cantonment Municipal Commission Bangalore.
3. Letter No. 1304—28, dated 29th March 1878, from the Commissioner, Nagar Division.
4. Letter No. 584—17, dated 5th November 1878, from the Commissioner of the Ashtagram Division,
5. Chief Commissioner's Proceedings No. 2627—Munl. 227, dated 26th October 1877.

No. 3362-73—MUNL. 161, DATED 27TH SEPTEMBER 1879.

ORDER THEREON.—The above letters contain proposals for the revision of the octroi in the several municipal towns in the Province, in accordance with the principles laid down in the Government of India, Home Department's Resolution No. 4446, dated 6th November 1868, and letter No. 2—103, dated 28th September 1877, and for otherwise placing the Municipal income on a proper footing.

2. In the Town and Cantonment of Bangalore, which is the enterpôt of trade for the whole Province, the octroi is properly confined to a few special articles of local consumption. The articles and the rate of octroi levied are as noted in the margin.

	Rs.	A.	P.	
1. Areca-nut ...	0	4	0	per maund.
2 Tobacco—				
Imported from H. M.'s Territory ...	3	8	0	per maund inclusive of 12 As. sayer.
Local produce ...	2	8	0	per maund.
3. Betel leaves—				
Imported from H. M.'s Territory ...	0	0	2	per bundle of 100 leaves, inclusive of 1 pie sayer.
Local produce ...	0	0	1	per bundle of 100 leaves

3. In the other Municipalities of the Nundydroog Division, comprising the Districts of Bangalore, Kolar and Túmkúr, a house-tax with some miscellaneous receipts from pounds, &c., constitutes the sole income. No octroi is levied in them except in the head-quarter town of Túmkúr, were the duty is collected on cloth and tobacco.

4. The Municipalities of the Shimoga, Kadur and Chitaldrug Districts forming the Nagar Division, are maintained by a house tax which is supplemented by octroi collections. These are generally levied on tobacco, betel leaves and cloth not imported by sea, and at the rates noted in the margin. But in the Chitaldrug and Kadur Districts, jaggory and sugar, butter and ghee, oil and arecanuts are also brought under the duty ; and in the head quarter town of Shimoga, animals for slaughter, *viz.*, sheep and goats, are added to the list.

	Rs	A	P.	
Tobacco ...	0	4	0	per maund and in 1 0 0 in Shimoga ..
Cloth ...	2			per cent, *ad valorem* and 5 per cent in Chikmagalur ..
Betel leaves ...	1			pie per bundle of 100 leaves

5. In the two Districts of the Ashtagram Division, Mysore and Hassan, no house-tax is levied except in the Head quarter Municipalities and in one or two others ; but an octroi is collected on cloth and tobacco in the Municipalities of Hassan, and on cloth, tobacco and arecanut in the minor Municipalities of the Mysore District. The duty on cloth in this Division is levied at 5 per cent instead of 2 per cent as in the Nagar Municipalities. In the Municipalities of Mysore, Seringapatam and Hunsur alone, especially in the first named, an unusually large number of articles is brought

* Cloth	at	5 per cent *ad valorem*
* Tobacco	at	4 annas per maund
* Arecanut	at	8 annas per maund ...

under the octroi. The articles taxed, the rates of duty, and the amount realized from the same in the Mysore Municipality are given below.—

	Name of Article.	Rate of Duty	Per.	Annual Amount realized calculated on the average of 3 years preceding 1877-78.
1.	Sugar	4 0	Maund	2,367
2.	Gingelly seed	8 0	Candy	2,763
3.	Gram	4 0	Do	1,219
4.	Ghee	8 0	Maund	4,938
5.	Arecanut { 1st sort	1 0 0	Do	3,686
	{ 2nd sort	0 8 0		
6.	Tamarind	2 0	Do	1,130
7.	Jaggory	2 0	Do	3,389
8.	Sheep and goats	2 0	Head	4,271
9.	Oil	2 0	Maund	705
10.	Lamp oil seed	8 0	Candy	3,134
11.	Soapnut	2 0	Maund	356
12.	Timber including bamboos	1 0 0	Cartload	1,742
13.	Chunam	8 0	Do	1,062
14	Coriander	8 0	Candy	717
15.	Pepper	8 0	Maund	656
16.	Chillies	2 0	Do	1,806
17.	Saffron	4 0	Do	993
18.	Onions	1 0	Do	760
19.	Garlic	2 0	Do	441
20.	Tobacco leaf, imported from H. M.'s Territory	3 8 0	Do	7,505
	Do local production	2 8 0		
	Tobacco stalk, imported from H. M.'s Territory	1 12 0		
	Do local production	1 4 0		
21.	Cloth	5 0 0	Per cent *ad valorem*	11,875
	Total			55,015

6. Besides the above sources of income, the collections heretofore derived by Government from Mohatarfa, which consists of a tax on houses, shops, looms, oil-mills and carts, have been made over to the Municipalities at the District head-quarters and to the large Municipality at Seringapatam, which in return are required to defray the entire cost of the Police, and in Chikmagalur of education also. In Bangalore, however, which is divided into the two separate Municipalities of the Town and the Cantonment, the former alone bears the entire cost of the Police, whereas in the Cantonment, the Municipality bears but ⅓ of the Police charges, the remaining ⅔rds being borne by the Government. In these two Municipalities, in order further to aid them to meet the large expenditure which devolves on them owing to their exceptional circumstances, the Government revenue derived from lands situated within Municipal limits and the license fees collected on retail spirit and liquor shops have been made over to them.

7. No tolls are levied in any of the Municipalities in the Province, nor any tax on professions and trades excepting the Mohatarfa already referred to, which falls only on the petty trades. The larger professions and trades in the Province at present contribute neither to the Provincial nor to the Municipal revenue. A license fee on carriages, horses and animals is levied only in the Municipality of Mysore. Its introduction into Bangalore which is attended with some difficulty is under consideration.

8. The foregoing gives a brief resume of the details of the Municipal taxation as now obtaining in the Province. The Chief Commissioner considers it necessary to revise them to some extent in order to secure a uniformity of system, and he resolves to issue the following instructions on the subject.

9. The minor Municipalities cannot hope to secure an adequate income except by means of a house-tax, and if a house-tax were levied, it seems scarcely desirable that they should resort to other sources of taxation such as octroi save to a limited extent. The house-tax, however, as at present levied in these Municipalities, is attended with needless complication. The portion of it which is classed under Mohatarfa, *i. e.*, the tax on the houses of the non-agriculturists, not consisting of Brahmans, Muhammadans and other privileged classes, continues to be collected by Government; whilst the Municipalities levy a separate tax in some places only on the houses of the exempted classes, and in other places on all houses. In order to obviate the inconvenience of this complicated arrangement, and to secure a uniform taxation of all the houses in these towns, the Chief Commissioner resolves to make over all the items of the Mohatarfa to the minor Municipalities on the condition of their paying to Government one-half of the entire collections realized from house-tax and the other items constituting the Mohatarfa, reserving the remaining half for Municipal purposes.

10. The house-tax under this arrangement will be levied by the Municipalities at uniform rates on all the houses without distinction or exemption. But buildings which are the property of Government, and those which are devoted exclusively to religious or charitable purposes, should be exempt from the tax.

11 The house-tax should not exceed 7½ per cent of the annual rental of the houses; but in the minor Municipalities where houses are not usually rented, the tax will be more conveniently collected at a percentage on the valuation of houses.

The rates noted in the margin may be adopted experimentally in all the Municipalities, the Municipal Boards being competent to exempt from the tax huts of small value occupied by the poorer classes in detached localities. The valuation of the houses will ordinarily be conveniently made upon the area occupied by the buildings at fixed rates for the several descriptions of houses, *viz.*, terraced, mud-roofed, tiled and thatched; each being sub-divided if necessary into two or more classes according to quality.

					Rs.	A.
Houses under	50 Rs.		in value		0	8
Do from	50 „ to	150	„		1	0
Do „	150 „ to	250	„	...	1	8
Do „	250 „ to	400	„	...	2	0
Do „	400 „ to	600	„	...	3	0
Do „	600 „ to	800	„	..	4	0
Do „	800 „ to	1000	„		5	0

Do above Rs. 1000 at ½ per cent on the valuation with ¼ per cent for the portion of the value in excess of Rs. 2000, factions of a rupee being omitted in the resulting amounts.

12. The tax under the other items of Mohatarfa, *viz*, shops looms, oil-mills and carts, will be levied at such rates as are now or may hereafter be fixed for the Province in general, but no exemptions on account of caste or other grounds shall be allowed.

13. The arrangement under which the Municipalities at District head-quarters and at Seringapatam enjoy the whole of the Mohatarfa, defraying in return the entire cost of the Police, will continue. But instead of the separate rates prevailing under the Mohatarfa and the Municipal taxation in these towns, the tax on all the houses and the other items will be levied at one combined rate and upon uniform principles.

14. As regards the octroi duties, the instructions of the Government of India which have been already published, very clearly lay down the principles to be observed in their collection These duties are to be levied only on articles of local consumption, and are on no account to be extended to any article belonging to the transit or general trade of the country. The latter restriction has been generally observed. But it is not possible strictly to limit the duty to the articles actually consumed within the Municipality. It is easily arranged that no duty is levied on traffic which does not break bulk in its transit through the town, but when the articles are once brought into the local market, it is difficult to separate purchases for local consumption from those made by residents of villages beyond the Municipal limits. The rural population very generally obtain their supplies of articles of the retail sellers in the larger towns, and the refund of the duty on the articles again leaving the Municipal

be interfered with; but it will be convenient to reduce it slightly to Rs -0- per maund, one fourth of which being the sayer, one-fourth of the real [illegible] tobacco will alone be paid to Government in those two Municipalities

27. The Municipal duty levied in the Mysore Town alone on tobacco [illegible] which appears to produce but little, should be given up for the same reason which it has already been removed from the list of sayer articles, viz., that [illegible] almost a necessary upon which the poorer classes who cannot afford to purchase highly taxed tobacco leaves are entirely dependent

28. Arrangements similar to those above ordered for the other [illegible] cannot be conveniently made in regard to arecanut. This article is largely [illegible] to places outside the Province, and the sayer revenue derived from it [illegible] siderable cannot be fully secured by Municipal taxation. Considering that it forms the most important staple of the Province and that it is heavily [illegible] a high land assessment and the sayer duty, the Chief Commissioner deems it important to relieve the article from any further imposts or interference [illegible] He therefore directs its removal from the list of articles which may [illegible] to the Municipal octroi.

29. The above measures will greatly simplify the incidence of the Municipal octroi duties. No article will be left under subject to [illegible] rangements for the collection of the sayer will be confined to the single article arecanut, whilst the loss to Government of the sayer revenue from betel leaves will be to a considerable extent made good by the payment to Government of the Municipal realizations from them

30. In thus defining and restricting the number of articles brought under the Municipal octroi, the Chief Commissioner desires it to be understood that each Municipality should [illegible] articles named upon which the levy is taken [illegible] not entail charges for the collection of [illegible] the minor Municipalities [illegible] quarters, the octroi may be [illegible] articles noted in the margin [illegible] other articles [illegible] the consumption of the [illegible] themselves produce

1. Cloth.
2. Tobacco.
3. Betel-leaves
4. Cocoanuts

31. The renting of the octroi [illegible] India the same has now been given [illegible] Province under the management of [illegible] ghur and Kolar objects have been [illegible] by Government. The Municipalities [illegible] hoped that the Municipal Commissioners will be [illegible] sure the necessary safeguards [illegible] the convenience and [illegible] the Municipalities in their [illegible] arrangements for collecting the [illegible] the unloading [illegible]

Arrangements should be made [illegible] into the town for private use [illegible]

32. With regard to [illegible] the Government of India [illegible] towns of Bangalore [illegible] the requirements of the [illegible]

33. The purchase [illegible] Railway with the [illegible] there of the [illegible] with [illegible] leaves, to which [illegible]

34. The propriety of allowing this Municipality, as an exceptional case, to levy tolls, as in Madras, to make up for its insufficient income from octroi, and to provide it with the means of maintaining its roads in repair, will be separately considered.

35. The above arrangements, except in regard to tobacco and arecanut, should come into effect from the 1st November 1879, and the Deputy Commissioners and the Municipal President of Bangalore are requested to arrange accordingly. Further instructions in regard to tobacco and arecanut will be issued on receipt of the orders of the Government of India on the proposals made.

C. RANGACHARLU,
Revenue Secretary.

To- The Commissioners of Ashtagram and Nagar Divisions.
„ Deputy Commissioners of Districts.
„ President, Cantonment and Town Municipal Commissions, Bangalore.
„ Deputy Accountant General.

Exd.—M A.

1879

GOVERNMENT OF MYSORE.

REVENUE DEPARTMENT.

REVENUE.

To

THE COMMISSIONERS OF ASHTAGRAM AND NAGAR DIVISIONS.
„ DY. COMMISSIONERS OF DISTRICTS.
„ PRESIDENT, CANTONMENT AND TOWN MUNICIPAL COMMISSIONS.
„ DY. ACCOUNTANT GENERAL.

Dated 27th September.

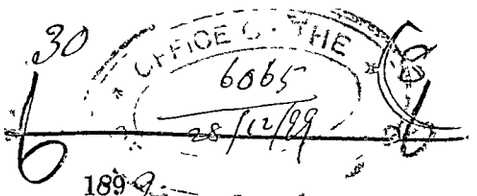
Despatched.

Received.

No. 3362-73.
Mund. 161.

Municipal taxation.—Issues instructions relative to the revision, to some extent, of—

Mysore Govt. Central Press, Bangalore—955-95—50.



1899

Section Mmk
No 9 of 98
Serial No 6

FROM The President Local Board, Mysore District

To The Secretary to the Government of Mysore in Revenue Department

Dated 23rd
Despatched 26 } December 1899
Received

General No. 594
No.

Enclosure No. - ~~Nil~~ 2

Submitting for sanction the proposal of the Municipal Board of Nanjanagud to levy octroi duty on Kerosine oil &c.

—"—

To the Council—
9363 4 0 15/2/00
L. 735-98
15-12-99
V V K 21/2/1900

Submitted with note charges for approval.

Two different rates of duty are provided for Kerosene oil in the late Chief Commr's Proc dated 27/9/99 (one annual) But the Board & propose a single rate of annas four on each cart load
DVG 5/1/00

No 594 9

Annexure 2

Office of the President
Local Boards, Mysore District

Dated 23rd December 1899

From,

The President, Local
Boards, Mysore District

To,

The Secretary to the
Government of Mysore
Revenue Department

Sir,

I have the honor to state that the Municipal Board of Hunsur propose to levy octroi duty on Kerosine oil, Jaggery and timber. The rates proposed and the estimated income are shown in the statement herewith submitted. The Board propose to impose a tax of four annas for the present on every Cart-load of timber brought in for sale by private persons

persons. They think that it will not in-
-terfere with purchases made at the
depôt established by the Forest de-
-partment and as about 800 carts
may be estimated to come in for
sale, the realization therefrom may
be estimated at Rs 200/- a year. The
fixed expenditure of the Municipality
Municipality exclusive of Public
works amounts to Rs 3713 while the
Receipts come to Rs 4093 a year.
This hardly leaves anything for the
ordinary and necessary public
works to be carried out ...

Municipality. So ——— the Municipal Board propose to augment the income to meet the requirements of the place. I request you will be good enough to place the matter before Government and obtain their sanction for the said proposal at an early date. Copy of the Board's resolution is herewith forwarded.

I have the honor to be

Sir

Your most obedient servant

[illegible]

[illegible]

Statement Showing the Rates proposed on and the estimated income from, Kerosine oil, Jaggery and timber in the Hunsur Municipality.

12

Name of articles	Rate		Remarks
Kerosine oil	... One anna per tin	20..	For 320 tins per month
Jaggery	... Two annas per pound	30..	For 240 pounds per month
Timber	... Four annas Cart-load	15..	For 60 Cart-loads per month
	Total Rupees	65..	
	Total Annual income	780.	

23rd Decr. 1899.

(Sd) [illegible]
President to Local Board
Hunsur District

Compared
[illegible]

Extract

-Proceedings of the meeting of the Munic
Board Ahmednr under date the 30th June 99

+ + + + + + + + —

II Read Municipal Presid
No: 15-1/163 d/31-5-99 Engg
the advisability of imp
Octroi on Kerosine oil
and Jaggery to raise
funds to meet the increas
expenditure on account
of water works.

Proposed by the Vice
President and seconded
by Mr. Vijay that Munici
carried out

the Municip
one area on
of Servicing ~~the~~ ~~the~~ ~~the~~
be tentative ~~for~~ ~~the~~ ~~the~~
and at the expiry of
that period, the adoption
of ~~that period~~ the Ca
permanently, or enlarging
or reducing it will
duly considered.

III. ~~The~~ ~~Any~~ ~~the~~ ~~the~~
~~the~~ ~~the~~ ~~the~~ ~~the~~
~~the~~ ~~the~~ ~~the~~ ~~the~~
~~the~~ ~~the

established by the
department. As about
500 Carts may be
anticipated to come in
for sale, the realization
therefrom may be estimated
at Rs 200/--

Mr. Framji
seconded. And unanimously
Carried It may be recom-
mended. This may be
also considered limited
for one year when an
amendment if need be
may be made.

+ + + + +

Certified

Chairman

Secretary

Read.

Letter No 594 dy 23-12-99
from the President of the
Municipalities in the Mysore Dt
stating that the Municipal
Board of Hunsur have resolved
to levy octroi duty on the
marginally noted articles at
rates specified against
each and requesting Sanction
to the Board's resolution

order thereon. No 9363-64
17-30-98
9/15 2 1900

The proposed levy of
octroi duty in the Hunsur
Municipality is Sanctioned
from date from which the duty
will be levied should be
reported

To
The President of the ... Municipality
Mysore Dt.

Secretary
12/11

Commissioner

Jaggery 5 cwts
4 as per cart load
15 "
Total Rs 6 5 or 1278 for year

From P. Nagaraja Setty
No 775-9 23/12/99 L372
From P. Nagaraja Setty No 970 9/4/1900 L702

Secretary
6.1.00

13/1/00.

12-2-00

No. 2

8265
26-2-00

137 9

189 9-1900. 16

Murd
9 of 98

Serial 10-

From The President Local Boards Branch, Import District

To The Secretary to the Government of Import Revs + Gnl departments

Dated 23
Despatched } February 1900
Received

General No. 795
No.

Enclosure No.

Stating that the octroi duty on Kerosine oil &c will be levied in the Answer = municipality from the 1st of March 1900

To the same

1008 2
7-30-98 7/2/00

26.2.00

3 H 9 Engg

No 795 (16

Office of the President
Local Board Branch
Dimpore District
Dated 23 February 1900

From,

The President, Local
Board Branch, Dimpore District

To,

The Secretary to the
Government of Dimpore
Revenue & Genl Departments

Sir,

With reference to G O no. 9363-4 / L 730-98 dated the 7th instant, I have the honour to state that the octroi duty on Kerosine oil, Jaggary and Timber will be levied in the Dimpur Municipality from the 1st of March 1900.

I have the honor to be
Sir,
Your most obedient Servant

For President Local
Board Branch Dimpore Dist

Memd
No 9 of 98
10

Read:-

Letter No 795 d/23rd Febry 1900
from the Presdt of the Executive
in the Mysore Dist stating,
with reference to Govt Pro:
No 9363-4 / 2.730-98 d/15th idem, that
octroi duty on Kerosine oil,
Jaggery & timber will be
levied in the Kadoor Taluk
from 1st March 1900

RL1317
Order thereon No 10082 / 2.730-98
d/7th March 1900

Recorded,

Secretary

To The Presdt of the Executive
in the Mysore Dist
& Comptr-Gen

10024
18-4-00. 1899-1100

FROM
The President of the Local Fund Boards. Mysore District

To
The Secretary to the Government of Mysore Rev & Genl Depts.

Dated 14th April 1900

Despatched

Received

General No. 9787
No.

Enclosure No.

Requests sanction to the entertainment of an additional watchman on Rs 6 for collection of Octroi duty on the Kengadaranahalli road on the Hunsur Nuggapa' -

Jothesan

11718 91 5 00

L 2-30-98

18 4 00

on 5 clear
Drafted cong 18/4/00
19/4/00

(18

No 978 ? April

Office of the President of the Mysore District Board

Dated Mysore 14th ~~November~~

From

The President of the Local Fund Boards of the Mysore District.

To

The Secretary to the Government of Mysore - Revenue & General Depts.

Sir,

I beg to state that the Municipal Board of Hunsur have resolved to entertain an additional watchman for the collection of Octroi duty on the Hegadadevancote road on a salary of Rs 6 per mensem to secure the Octroi revenue on the newly sanctioned items of kerosene oil, Jaggery, and timber (Vide Government Order No. $\frac{73 63-4}{23\ 30\ 98}$ dated 15th February 1900 - Since the existing staff of two watchmen is not sufficient to watch all the roads in Hunsur, I request you to use good enough to obtain the sanction of Government to the proposal. Provision will be made for it in the next years budget

I have the honor to be,
Sir,
Your most obedient Servant

President of the Local Fund Boards
of the Mysore District

Read -

Letter No. 948 dated

| IS 107 - Mural
| No - 7 of 98 -
| Sub to 15 - -

the 14th April 1900 from the President of the Mcis in the Mayone Dist requesting sanction to the proposal of the Hunasur Munl Board to entertain an additional watchman on Rs 6/- per mensem for collecting octroi on the Hegga-Dadevankote road, so as to secure the octroi revenue from the newly sanctioned items of Kerosine oil jaggery and timber

R 2164-1

Order No 11977-78 8/1-5-00

L-7 30-98

Sanctioned.

The President will un-
-timately, direct to form protection
the duke from on which the Hunasur
will be actually entertained guard
Mcl Board proposes to entertain
the said Board of Selectmen, dated

the source from which the coal
additional coal in the year can be meta

23/4/00

Secy
19/4/00

To

The Presd: of the Mcis in the
Mysore Distt.
Comptroller.